

Commonwealth of Massachusetts
Board of Public Accountancy
January 17, 2019
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Chairman*
Richard H. Grueter, CPA, *Secretary*
Randall S. Davis, CPA, *Member*

Board Members Not Present:

Angela Parziale, CPA, MST, *Member*
Open Seat, *Public Member*

Staff Members Present:

James A. O'Connor, *Board Legal Counsel*
Brian P. Bialas, *Executive Director*

Call to Order: The meeting was called to order at 10:00 a.m. by Mr. Robinson.

General Business: *[open session]*

Housekeeping and Evacuation Procedures

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

Public Minutes of November 29, 2018

The minutes for the November 29, 2018 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Mr. Robinson, to approve the minutes. The motion passed. Mr. Davis abstained.

Application Review *(Closed Executive Session under G.L. c. 30A, § 21(a)(1), Individual Character Rather Than Competence)*

A motion was made by Mr. Davis, seconded by Mr. Robinson, to enter into a closed executive session under G.L. c. 30A, § 21(a)(1) to review an applicant's character rather than his competence. The motion passed unanimously by a roll call vote.

The Board entered executive session at 10:09 a.m.

The Board returned to open session at 11:20 a.m.

A motion was made by Mr. Grueter, seconded by Mr. Davis, to enter into a closed investigative conference under G.L. c. 112 s. 65C to review settlement proposals and open cases. The motion passed unanimously.

The Board entered investigative conference at 11:20 a.m.

During the investigative conference, the Board took the following actions:

Settlements

2018-001063-IT-ENF (KB)	Direction given to prosecutor
2017-001334-IT-ENF (MB)	Dismissed
2018-000100-IT-ENF (JG)	The Board delegated authority to Mr. O'Connor and Ms. Parziale to review the proposal and approve action if warranted.

Cases

PCAOB Notifications:

Review deferred until the next meeting

AICPA:

No action taken

2018-001169-IT-ENF (RM):	Referred to prosecutions
2018-001114-IT-ENF (RT):	Referred to prosecutions
2018-000956-IT-ENF (JM):	Referred to prosecutions

A motion was made by Mr. Davis, seconded by Mr. Grueter, to return to open session. The motion passed unanimously.

The Board returned to open session at 12:24 p.m.

Discussion

CORI Policy

The Board reviewed and discussed changes to its CORI review policy. A motion was made by Mr. Davis, seconded by Mr. Grueter, to approve changes to the policy. The motion passed unanimously.

CPE Policy

The Board reviewed and discussed a draft CPE policy. A motion was made by Mr. Davis, seconded by Mr. Grueter, to approve the draft policy with changes. The motion passed unanimously.

Correspondence

12.14.18 Email from N. Bond re: Reconsideration of CPE Approval: The Board discussed the licensee's request for approval of more CPE hours. A motion was made by Mr. Robinson, seconded by Mr. Grueter, to allow 40 CPE hours. The motion passed unanimously.

6.5.18 Email from C. Raymer re: CPE Questions: The Board discussed the email and gave direction to staff on how to respond.

12.11.18 Email from J. Dominick re: CPEs for Instructors: The Board discussed the email and gave direction to staff on how to respond.

12.17.18 Email from K. Dickhudt re: CPEs for Instructors: The Board discussed the email and gave direction to staff on how to respond.

11.9.18 Email from B. Lyons re: Preparation Services and Peer Review: The Board discussed the email and made the following statement in response:

Preparation is not a service by itself that subjects a firm to peer review.

1.9.19 Email from D. Dustin re: Turbotax: The Board discussed the email and directed staff (Mr. O'Connor) to draft a letter to Turbotax for Mr. Robinson's review and approval asking questions about the live CPA service.

Anonymous Letter re: Payroll Services: Read and reviewed.

Adjournment

Mr. Robinson obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Mr. Robinson, seconded by Mr. Grueter, the Board voted unanimously to adjourn the meeting of January 17, 2019 at 1:41 p.m.

The above Minutes were approved at the open meeting held on March 21, 2019.



Brian Bialas, Executive Director

List of Documents Used by the Board at the Open Meeting:

- Draft Public Minutes of November 29, 2018
- Draft CORI Policy
- Draft CPE Policy
- 12.14.18 Email from N. Bond re: Reconsideration of CPE Approval
- 6.5.18 Email from C. Raymer re: CPE Questions
- 12.11.18 Email from J. Dominick re: CPEs for Instructors
- 12.17.18 Email from K. Dickhudt re: CPEs for Instructors
- 11.9.18 Email from B. Lyons re: Preparation Services and Peer Review
- 1.9.19 Email from D. Dustin re: Turbotax
- Anonymous Letter re: Payroll Services